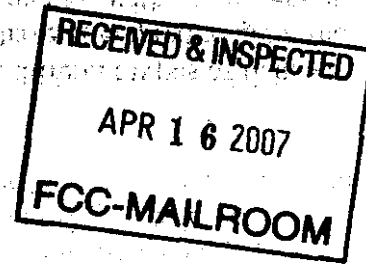


Commission's ~~Secretary~~
Office of the Secretary / Federal Communications Commission
445 12th St. SW
Washington DC, 20554

April 9, 2007

RE: **Closed Captioning** Exemption Request

To Whom It May Concern:



I am writing this letter today to request an exemption for closed captioning for my television show, "Inshore Fishing Techniques", a fishing show airing this year on SunSports Network and the Sportsman's Channel due to "undue burden".

Currently, I make no profit from this show. The cost of production, airtime and other show related expenses are paid through current sponsors of the show and there are no funds left over for closed captioning. I hope to one day expand my show to the point where closed captioning could be afforded, but this show is in its infantile stage and at this point, no funds are left. My current production company is unable to offer this service, and it would have to be outsourced. I have gotten some estimates, and there is no way I am able to afford this myself.

Most of my show is visual, and the viewers watch me catching different types of fish, so those who are hearing impaired can still enjoy the program. I have attempted to grow the sponsorship dollars above and beyond the cost of the show's expenses with no success at this time. The show is regional, airing only in a few states, and the sponsors are waiting to see if the advertising pays off. Many times, my production company adds text and graphics so the viewer can see what type of fish we are catching, what equipment is being used, and other text information to help offset the lack of closed captioning. I will continue to strive to have as much text added to the show as possible.

I have enclosed a copy of my business tax return for 2006 to show that I suffered a loss last year, and proving I am not benefiting financially from the show at this time.

Thank you so much for reviewing my request. I look forward to your earliest response.

Thank you,

Capt. Eric Mannino
~~Host~~ of "Inshore Fishing Techniques"
153 Overlook Dr.
Chuluota, FL 32766
407-222-8891
simulvslavnem@aol.com

Form 1120S

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for an S Corporation

▶ Do not file this form unless the corporation has filed Form 2553 to elect to be an S corporation.
▶ See separate instructions.

OMB No. 1545-0130

2006

For calendar year 2006 or tax year beginning , 2006, ending

A Effective date of S election 01/01/02	Use the IRS label. Otherwise, print or type.	Name CAPT ERIC MANNINO INC	C Employer identification number [REDACTED]
B Business activity code number (see instructions) 713900		Number, street, and room or suite no. If a P.O. box, see instructions. P.O. BOX 2119 City or town, state, and ZIP code DAYTONA BEACH FL 32115	D Date incorporated 01/01/02 E Total assets (see instructions) \$ 1,500.

F Check if: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return

G Enter the number of shareholders in the corporation at the end of the tax year 1

H Check if Schedule M-3 is required (attach Schedule M-3) ☐

Caution. Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

INCOME	1a Gross receipts or sales	103,534.	b Less returns and allowances		c Bal	1c	103,534.
	2 Cost of goods sold (Schedule A, line 8)					2	
	3 Gross profit. Subtract line 2 from line 1c					3	103,534.
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)					4	
	5 Other income (loss) (attach statement)					5	
	6 Total income (loss). Add lines 3 through 5					6	103,534.
DEDUCTIONS	7 Compensation of officers					7	
	8 Salaries and wages (less employment credits)					8	
	9 Repairs and maintenance					9	
	10 Bad debts					10	
	11 Rents					11	
	12 Taxes and licenses					12	
	13 Interest					13	
	14 Depreciation not claimed on Schedule A or elsewhere on return (attach Form 4562)					14	
	15 Depletion (Do not deduct oil and gas depletion.)					15	
	16 Advertising					16	
	17 Pension, profit-sharing, etc. plans					17	
18 Employee benefit programs					18		
19 Other deductions (attach statement) STMT					19	120,715.	
20 Total deductions. Add lines 7 through 19					20	120,715.	
21 Ordinary business income (loss). Subtract line 20 from line 6					21	-17,181.	
TAX AND PAYMENTS	22a Excess net passive income or LIFO recapture tax (see instructions)		22a				
	b Tax from Schedule D (Form 1120S)		22b				
	c Add lines 22a and 22b (see instructions for additional taxes)				22c		
	23a 2006 estimated tax payments and 2005 overpayment credited to 2006		23a				
	b Tax deposited with Form 7004		23b				
	c Credit for federal tax paid on fuels (attach Form 4136)		23c				
	d Credit for federal telephone excise tax paid (attach Form 8913)		23d				
	e Add lines 23a through 23d				23e		
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached				24		
	25 Amount owed. If line 23e is smaller than the total of lines 22c and 24, enter amount owed				25		
26 Overpayment. If line 23e is larger than the total of lines 22c and 24, enter amount overpaid				26			
27 Enter amount from line 26 Credited to 2007 estimated tax			Refunded	27			

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer 03/03/07 PRES
Date Title

May the IRS discuss this return with the preparer shown below (see instructions)?

☒ Yes ☐ No

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	03/03/07	<input type="checkbox"/>	[REDACTED]
	BUSINESS CONTROL SERVICE INC. P.O. BOX 2119 DAYTONA BEACH FL 32115			Phone no. (386) 255-5454